

# WASHINGTON STATE DEPARTMENT OF REVENUE

## SPECIAL NOTICE

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For further information contact:  
Telephone Information Center  
1-800-647-7706 or (360) 486-2345

Alternate Formats (360) 486-2342  
Teletype 1-800-451-7985

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### **Taxability of Process Servers and Legal Messengers**

*Are you a process server or legal messenger? If so, you may not be aware of the tax responsibilities you could have as a result of your business activities. This Special Notice outlines the registration and tax reporting requirements for such business.*

Process servers and legal messengers must register with the Washington State Department of Revenue if they:

- ◆ Generate an annual income of \$12,000 or more, or
- ◆ Engage in retail sales of goods or services requiring collection of sales tax; or,
- ◆ Must obtain a license or registration subject to the state master application procedure (i.e., if you are required to register with: Employment Security Department because you have employees; Department of Licensing because you have a business office; Secretary of State because your business is incorporated; etc.).

### **Even if You Are Required to Register, You May Not Owe Any Tax**

Gross income earned by process servers and legal messengers is subject to the **service and other activities** classification of the state business and occupation (B&O) tax. However, (after June 30, 1994) if your business income is low enough, the Small Business B&O Tax Credit allows you to pay no tax or a reduced amount of tax.

For example: Using the B&O credit, process servers or legal messengers who file tax returns on a quarterly basis, do not owe any B&O tax if gross income from their services during the quarter is less than \$5,024. Likewise those who file on an annual basis do not owe B&O tax if gross income from their services for the year is less than \$20,096.

To register with the Department of Revenue, you must complete a Master Business Application which is available through the Department's web site at <http://dor.wa.gov> or at any local Revenue office. To receive the application by mail, call the Department of Revenue's Telephone Information Center at 1-800-647-7706 and leave a message with the automated voice attendant.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

